



U.S. Department of Justice

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MEDIA RELEASE

**For Immediate Release
Friday, April 14, 2006**

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FORMER FEDERAL EMPLOYEE SENTENCED FOR TAX CRIME

CONCORD, NEW HAMPSHIRE - A former federal employee, Michael J. Henning, was sentenced to a term of 12 months and one day in jail and a term of one year of supervised release after pleading guilty to filing a false tax return. In addition, the Court ordered Henning to help the Internal Revenue Service assess and collect his past due taxes. The sentence was handed down by U.S. District Judge Steven A. McAuliffe in U.S. District Court in Concord. Henning, age 43, resides in Nashua, New Hampshire.

Henning pleaded guilty to one count of filing a tax return that was false in that it reported that he had no wages or salaries for 1999 when in fact he had earned approximately \$63,000 that year as an air traffic controller employed by the Federal Aviation Administration. According to information presented by the government in connection with the sentencing, Henning also filed false tax returns for 1998 and 2000 through 2002, and no return at all for 2003. Prior to his guilty plea, Henning attempted to justify his conduct by claiming there was no law making anyone liable for the federal income tax and that wages did not constitute income for federal income tax purposes. During the six year period of Henning's non-compliance with the tax laws he earned approximately \$575,000, almost entirely from his federal salary. In connection with his guilty plea, Henning admitted that his conduct resulted in a loss to the government of approximately \$146,000 in taxes.

United States Attorney Colantuono noted, "All persons must contribute their fair share to the nation's tax revenues. The government will not stand by idly when anyone invokes shop-worn and frivolous tax theories to avoid known federal tax obligations. Such conduct is especially reprehensible when engaged in by someone on the federal payroll."

Douglas A. Bricker, Special Agent in Charge of the IRS Criminal Investigation division in Boston, stated, "One of our aims is to foster confidence in the tax system and compliance with the law. Honest, taxpaying citizens should not have to bear the burden of someone else's tax liability."

This matter was investigated by the Portsmouth office of the division of Criminal Investigation of the Internal Revenue Service. The prosecution is being handled by Assistant U.S. Attorney Bill Morse.